

# Senate File 87 - Introduced

SENATE FILE 87

BY WHITING

## A BILL FOR

1 An Act exempting the services furnished by executive search  
2 agencies and private employment agencies from the state  
3 sales and use tax.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1     Section 1. Section 423.2, subsection 6, paragraphs ap and  
2 aq, Code 2021, are amended by striking the paragraphs.

3                                   EXPLANATION

4             The inclusion of this explanation does not constitute agreement with  
5             the explanation's substance by the members of the general assembly.

6     This bill exempts the services furnished by an executive  
7 search agency or a private employment agency from the state  
8 sales and use tax.